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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

LEHMAN BROTHERS HOLDINGS, INC., *et al.*

Debtors.

Chapter 11 Case No.

08-13555 (JMP)

(Jointly Administered)

CERTIFICATE OF SERVICE

I hereby certify that on the 19th day of September, 2013, a true and correct copy of the *Verified Opposition of the Tobacco Settlement Financing Corporation to the Debtors' Four Hundred Thirty-Third Omnibus Objection to Claims (Valued Derivative Claims)* was served via the CM/ECF system on parties requesting electronic service, by U.S. Mail upon the Office of the United States Trustee for the Southern District of New York, Attn: Tracy Hope Davis, Esq.; Susan Golden, Esq.; and Andrea B. Schwartz, Esq., U.S. Federal Office Bldg, 201 Varick St, Ste 1006, New York, NY 10014 and by e-mail on the following:

Weil Gotshal & Manges LLP
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Dated: September 19, 2013
New York, New York

GIBBONS P.C.

By: /s/ David N. Crapo
David N. Crapo, Esq.